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SENATOR SCHIMEK: Okay. That's helpful. Because I didn't have a clue, a reasonable clue as to how much we were talking about. So, thank you. I originally turned on my light to make certain that I understood what a..this review was. And I guess I thought, initially, it had to be done before the audit could take place. But I see it is a review. It takes place after the Performance Audit Committee has done their work.

SENATOR BEUTLER: Yeah. The idea is for them...for a period of time to expire, so that there is some body of work that we are identifying as at the appropriate level, that they can review and determine if in fact it is at the appropriate level.

SENATOR SCHIMEK: Okay. Thank you very much.

SENATOR CUDABACK: Thank you, Senator Schimek. Further discussion. Senator Smith.

SENATOR SMITH: Thank you, Mr. President and members. I was in discussion here, and perhaps missed some of the prior debate between Senator Beutler and Senator Schimek, or the questions and answers. But I want to emphasize the fact that what I am proposing is that prior to conducting a performance audit involving the Department of Revenue, any external quality control review, a peer review, be required by the generally accepted government auditing standards, and shall have been implemented and completed before this would take place. We're talking a \$15,000 expenditure, a pretty affordable point of information here that I think legitimizes our efforts in terms of using and applying the peer review in a much more appropriate manner and a more appropriate setting. Because we have, as I said earlier, some very sensitive information here. And I think, if anything, we should err on the side of caution, even if you're philosophically all right with the Legislature delving into confidential records. And not the Legislature, just a couple members of the Legislature. I mean, that is an issue separate from this. But what I am trying to do is legitimize our Performance Audit Unit within the body here, or within the legislative branch of government, by making sure that we have a peer review from outside sources. The folks from Nebraska, from